

Amendments to the Specification:

On page 1, on the first line below the title, replace the subheading “Technical Field” with the subheading --BACKGROUND OF THE INVENTION--.

On page 1, after the first paragraph, delete the subheading “Background Art”.

On page 3, line 25, replace the subheading “Disclosure of the Invention” with the subheading --SUMMARY OF THE INVENTION--.

On page 5, line 11, replace the subheading “Best Mode for Carrying Out the Invention” with the subheading --DETAILED DESCRIPTION OF THE INVENTION--.

On page 6, replace the paragraph, as filed, on lines 9-14, with the following amended paragraph:

As a result of this grinding cutting processing (primary processing), although the generation of defects such as cracks and indentations caused by fallouts as described above will occur, such defects are polished with sandpaper or a grindstone having a rough grain size of, for instance, #80 to #400. Thereby, the foregoing defects such as cracks and indentations caused by fallouts are eliminated, and a flat and smooth target face is formed thereby.

On page 11, line 22, delete the subheading “INDUSTRIAL APPLICABILITY”.

On page 12, line 5, delete the subheading “Effect of the Invention”.